



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

35 Petroleum 0743 Winnett K-12 Schools

0642 Winnett K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	683,903.25	683,903.25	0.00	0.00	0.00	0.00
222X Educational Media Services	23,818.41	23,818.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,445.68	96,445.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,875.51	20,875.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,065.76	2,915.98	49,149.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	171,682.67	170,059.23	0.00	1,623.44	0.00	0.00
27XX Student Transportation Services	192,086.59	118,086.59	0.00	74,000.00	0.00	0.00
31XX Food Services	58,237.72	58,237.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,313.23	17,313.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,062.73	52,062.73	0.00	0.00	0.00	0.00
9999 Undistributed	100.00	100.00	0.00	0.00	0.00	0.00
Totals	1,368,591.55	1,243,818.33	49,149.78	75,623.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,368,591.55					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0642 Winnett K-12 Schools	Indirect/Direct	49,149.78 / 1,243,818.33	3.95%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0642 Winnett K-12 Schools	0.0230	0.0276	0.0239	0.0243	3.95%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0642 Winnett K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0642 Winnett K-12 Schools	0.0230	0.0276	0.0239	0.0243	

Line E Five Year Average with 5% Discount	LE			2018	LE Reclaasified Rate
	0642 Winnett K-12 Schools			2.63%	

Line F Average of LE's contained under one School System Code (SS)				2018	SS Reclaasified Rate
	0743 Winnett K-12 Schools			2.63%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.